IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE S.SIRI JAGAN

MONDAY, THE 8TH OCTOBER 2007 / 16TH ASWINA 1929

WP(C).No. 29673 of 2007(G)

PETITIONER:

P.NARAYANAN, AGED 57 YEARS,
S/O.KOTTAN KARANAVAR,
P.O. ACHKANAM,AMBALATHRA, HOSDURG TALUK.

BY ADV. SRI.SURESH KUMAR KODOTH

RESPONDENTS:

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1. THE ASSESSMENT OFFICER,BUILDING & OTHER CONSTRUCTION WORKERS WELFARE CESS ACT (ASSISTANT LABOUR OFFICER, GRADE) DISTRICT LABOUR OFFICE, KASARGOD.

2. SPECIAL DEPUTY TAHSILDAR (RR) HOSDURG.

BY GOVERNMENT PLEADER SRI. A.J. VARGHESE.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

S. SIRI JAGAN, J.

W.P.(C)No. 29673 OF 2007

Dated this the 8th day of October, 2007

JUDGMENT

The petitioner challenges revenue recovery proceedings pursuant to Ext.P1 assessment order under the Kerala Building and other Construction Workers' Welfare Cess Act, 1996 by which the petitioner has been assessed to cess under the Act to the tune of Rs.15,546/-. Exts.P2 and P3 are revenue recovery notices for recovery of the said amount with interest. The petitioner submits that the petitioner could not file objections to Ext.P1 as he was laid up and therefore he seeks an opportunity to file objections to Ext.P1.

2. I have heard the learned counsel for the petitioner. Ext.P1 assessment order is dated 15.3.2006. The petitioner has no case that the petitioner has not received Ext.P1. His only case is that since at that time he

was laid up, he could not file objections to Ext.P1. But he has no case that he continued to be laid up all the while. He had ample opportunity to take up the mater with the assessing authority within a reasonable time even if he continued to be laid up till 22.3.2006, which is the date mentioned in Ext.P1 for filing objections. At least he could have requested for further time on the ground that he is laid up which also he did not do. He woke up only when Exts.P2 and P3 revenue recovery notices dated 9.8.2007 were issued to him. He has not explained the long delay of 1 ½ years in challenging Ext.P1. In any event, the petitioner has an effective alternate remedy by way of appeal against Ext.P1 which also he did not avail of.

In the above circumstances, the petitioner is guilty of unexplained delay and laches. On that ground, this writ petition is dismissed.

S. SIRI JAGAN, JUDGE

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